

CERTIFICATE OF SERVICE

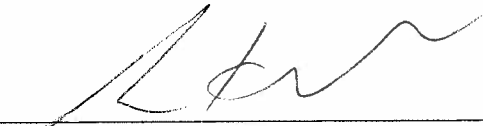
Ross E. Firsenbaum, an attorney, hereby certifies that on Tuesday, January 22, 2008, a true and correct copy of the Removing Defendants' Supplemental Memorandum of Law in Further Opposition to Plaintiff's Motion to Remand to the Circuit Court of Cook County; Declaration of Ross E. Firsenbaum in support thereof; Notices of Appearance by Robert B. McCaw, Philip D. Anker, Lori A. Martin, John V.H. Pierce, Dawn M. Wilson, Michael L. Feinberg, and Ross E. Firsenbaum; Removing Defendants' cover letter to the Honorable Gerard E. Lynch dated January 22, 2008; and the Removing Defendants' Notice of Removal and Memorandum of Law in Further Opposition to Plaintiff's Motion to Remand to the Circuit Court of Cook County (and all supporting documentation), filed in the Northern District of Illinois before this case was transferred to this District, were served via federal express to the following:

<p>Sascha N. Rand QUINN EMANUEL URQUHART OLIVER & HEDGES LLP 51 Madison Avenue, 22nd Floor New York, NY 10010 <i>Counsel to Plaintiff Marc S. Kirschner, As Trustee for the Refco Private Actions Trust</i></p>	<p>John R. McCambridge GRIPPO AND ELDEN LLC 111 South Wacker Drive Chicago, Illinois 60606 <i>Counsel to Plaintiff Trustee of the Refco Litigation Trust</i></p>
<p>Bradley E. Lerman David Emilio Mollon James David Reich, Jr. Bruce Roger Braun Catherine W. Joyce Linda T. Coberly WINSTON & STRAWN LLP 35 W. Wacker Drive Chicago, Illinois 60601 <i>Counsel to Defendant Grant Thornton, LLP</i></p>	<p>John K. Villa William T. Burke Thomas George Ward WILLIAMS & CONNOLLY LLP 725 Twelfth Street, N.W. Washington, D.C. 20005 <i>Counsel to Defendant Mayer Brown LLP</i></p>
<p>Miles N. Ruthberg LATHAM & WATKINS LLP 633 West Fifth Street Suite 4000 Los Angeles, California 90071 <i>Counsel to Defendant Ernst & Young U.S. LLP</i></p>	<p>Kevin M. Forde KEVIN M. FORDE, LTD. 111 West Washington Street Suite 1100 Chicago, IL 60602 <i>Counsel to Defendant Mayer Brown LLP</i></p>
<p>James J. Capra, Jr. ORRICK HERRINGTON & SUTCLIFFE LLP 666 Fifth Avenue New York, NY 10103 <i>Counsel to Defendant PricewaterhouseCoopers LLP</i></p>	<p>Anthony Mathias Candido Joel Michael Cohen CLIFFORD CHANCE US, LLP 31 West 52nd Street New York, NY 10019 <i>Counsel to Defendant Mayer Brown International LLP</i></p>

<p>Jeffrey T. Golenbock Adam Craig Silverstein GOLENBOCK EISEMAN ASSOR BELL & PESKIE LLP 437 Madison Avenue New York, NY 10022-7302</p> <p><i>and</i></p> <p>Heather L. Kramer Edward S. Weil SCHWARTZ COOPER CHARTERED 180 North LaSalle Street Suite 2700 Chicago, IL 60601 <i>Counsel to Defendants Phillip R. Bennett, Refco Group Holdings Inc., and The Phillip R. Bennett Three Year Annuity Trust</i></p>	<p>Scott E. Hershman Stephen R. Blacklocks Richard Soto HUNTON & WILLIAMS LLP 200 Park Avenue New York, NY 10166-0091 <i>Counsel to Defendant Santo C. Maggio</i></p>
<p>Stephen J. O'Neil Maura Forde O'Meara BELL, BOYD & LLOYD LLP 70 West Madison Street Suite 3100 Chicago, Illinois 60602 <i>Counsel to Defendant Robert C. Trosten</i></p>	<p>Michael T. Hannafan Blake Tyler Hannafan HANNAFAN & HANNAFAN LTD. One East Wacker Drive Suite 2800 Chicago, Illinois 60601 <i>Counsel to Defendant Tone N. Grant</i></p>
<p>Thomas J. Cunningham Ronald M. Lepinkas Sally Weiss Mimms P. Russell Perdew LORD BISSELL & BROOK LLP 111 South Wacker Dr. Chicago, IL 60606 <i>Counsel to Defendant Christopher Petitt</i></p>	<p>John D. Tortorella MARINO TORTORELLA PC 437 Southern Boulevard Chatham, NJ 07928 <i>Counsel to Defendants Liberty Corner Capital Strategies and William T. Pigott</i></p>

<p>Veronica E. Rendon ARNOLD & PORTER LLP 399 Park Avenue New York, NY 10022-4690 <i>Counsel to Defendants Eric M. Flanagan, EMF Financial Products, LLC and Delta Flyer Fund, LLC</i></p>	<p>Aaron E. Albert FISCHER PORTER & THOMAS, P.C. 440 Sylvan Avenue Suite 130 Englewood Cliffs, NJ 07632-2700 <i>Counsel to Defendants Beckenham Trading Co. Inc. and Andrew Krieger</i></p>
<p>Peter C. John Eric R. Lifvendahl WILLIAMS MONTGOMERY & JOHN LTD. 20 North Wacker Drive Suite 2100 Chicago, IL 60606 <i>Counsel to Ingram Micro Inc. and CIM Ventures, Inc.</i></p>	<p>Jonathan P. Hersey SHEPPARD MULLIN RICHTER & HAMPTON LLP 650 Town Center Drive 4th Floor Costa Mesa, CA 92626 <i>Counsel to Defendant CIM Ventures, Inc.</i></p>
<p>Reed S. Oslan, P.C. Joel A. Blanchet James C. Joslin Richard U.S. Howell Peter Stasiewicz KIRKLAND & ELLIS LLP 200 East Randolph Drive Chicago, IL 60601 <i>Counsel to Defendants Coast Asset Management LLC f/k/a Coast Asset Management LP, and CS Land Management, LLC</i></p>	

Dated: January 22, 2008
New York, New York



Ross E. Firsenbaum